



Fundamentals of International Public-Sector Accounting Standard IPSAS (Accrual Basis)

March 9 – 13, 2026, 1st Run: Lagos & Port Harcourt

September 14 – 18, 2026, 2nd Run: Lagos & Abuja

For Tutor -Led Class: 9am – 4:30pm

Workshop fee: Lagos: N350, 000,

Abuja / Port Harcourt: N400, 000 per Participant

Delivery Mode: In-person / Live Virtual / Hybrid

Online course fee: N300, 000 per Participant

Available for In-plant Training

**700 USD for foreign
Participants**

Program overview:

IPSASs aim to improve the quality of general-purpose financial reporting by public sector entities, leading to better informed assessments of the resource allocation decisions made by governments, thereby increasing transparency and accountability. The International Public-Sector Accounting Standards Board (IPSASB) issues International Public-Sector Accounting Standards (IPSASs) and Recommended Practice Guidelines (RPGs) relating to the financial reporting needs of national, regional and local governments, governmental agencies, and the constituencies they serve.

For whom:

This program is designed for those, who already have good knowledge and experience in finance & accounting field such as Accountants & Auditors, Financial Directors, Officers, and Executives & Analysts, and Professionals involved in reporting using or about to use IPSAS standards.

Learning objectives:

At the end of the program, participants will be able to:

- List and explain Accrual Based IPSAS requirements for accounting policies and disclosures;
- implement the IPSAS recognized standard rules for assets, liabilities, revenues and expenses in their organizations;
- list and discuss the IPSAS financial statements and related disclosures requirements;
- manage issues that may arise when migrating from the cash basis to the accrual basis of accounting;
- discuss the IPSAS standard transitional provisions;
- plan for the likely future changes in IPSAS standards;
- know the available sources of IPSAS guidance; and
- deploy key strategies for migration to Accrual Based IPSAS standards.

Course outline:

Day 1: Introduction to IPSAS

- Brief history, Scope of IPSASs, Sources of guidance,
- Conceptual Framework
- Presentation and Disclosure

Day 2: Understand Accrual Based IPSAS requirements, including accounting policies and disclosures

- Overview of Accruals Basis IPSAS

Human Capital Associates Global Consult Ltd is Accredited by Nigeria Council for Management Development (NCMD)

Lagos: Human Capital Associates Global Consult Ltd: Acme House 2nd Floor, Ogba Industrial Scheme, Ogba, Ikeja – Lagos

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- Implement the IPSAS recognition and measurement rules for assets, liabilities, revenues and expenses

Day 3: First Time Adoption, Transition and Implementation

- Overview of Cash Basis IPSAS
- PSAS vs. IFRS Comparison
- Requirements for presentation of IPSAS financial statements and related disclosures
- Plan ahead for issues that arise when transitioning from the cash basis to the accrual basis of accounting
- Identify transitional provisions in IPSAS standards

Day 4: IPSAS - Financial Instruments

- Increase planning opportunities through awareness of likely future
- IPSAS changes
- The sources of IPSAS guidance that is available

Day 5: Recommended Practice Guidelines

- RPG 1 Reporting on the Long-Term Sustainability of an Entity's Finances
- RPG 2 Financial Statement Discussions and Analysis
- RPG 3 Reporting Service Performance Information
 - Transitioning to the Accrual Basis of Accounting
 - Overview of IPSAS 33 First-Time Adoption of Accrual Basis IPSASs
 - Transitioning paths

LOCATIONS

1 - HCA Learning Centre. Acme House 2nd Floor, 23, Acme Road, Ogba, Industrial Scheme, Ikeja, Lagos, Nigeria

2 – FAB By Toprank Hotel, Opposite Old Federal Secretariat Area 1, Garki, Abuja.

3 – Pakiri hotel Ltd., 4 Okwuruola Street, off Stadium Road, Rumuola, Port Harcourt, Rivers State.

In-plant Fee Negotiable

WORKSHOP FEE:

Workshop fee: Lagos: N350, 000 per Participant, VAT-N26,250 Abuja / Port Harcourt: N400, 000 per Participant, VAT-N30,000

Note: this covers Workshop Fee, Tea/coffee break, Lunch, course materials and certificate of attendance.

Payment should be made into our Accounts:

Account Name: Human Capital Associates Global Consult Ltd.

Union Bank of Nig. PLC: Account No: 0097961537

First Bank of Nig. PLC: Account No: 2033683960

Keystone Bank Ltd.: Account No: 1007150325

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Training Methodology

Lectures, discussions, exercises, and case studies will be used to reinforce these teaching/learning methods.

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